

**Coordinating Agency:**

Department of Homeland  
Security/Federal Emergency  
Management Agency (Stafford Act  
declarations)

Federal agency requesting Federal-to-  
Federal support (non-Stafford Act  
declarations)

**Cooperating Agencies:**

All

**INTRODUCTION**

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**Purpose**

The Financial Management Support Annex provides basic financial management guidance for all participants in National Response Framework (NRF) activities. This includes guidance for all departments and agencies providing assistance for incidents requiring a coordinated Federal response. The financial management function is a component of Emergency Support Function (ESF) #5 – Emergency Management.

The processes and procedures described in this annex ensure that funds are provided expeditiously and that financial operations are conducted in accordance with established Federal law, policies, regulations, and standards.

**Scope**

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As part of the Secretary of Homeland Security's responsibility to coordinate resources under Homeland Security Presidential Directive (HSPD) 5, this annex is applicable to Federal departments and agencies ("Federal agencies") participating and responding under the NRF with assistance or relief as coordinated by the Department of Homeland Security/Federal Emergency Management Agency (DHS/FEMA) in response to incidents requiring a coordinated Federal response.

**CONCEPT OF OPERATIONS**

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**General – Stafford Act Declarations**

Pursuant to the Stafford Act, the President "may direct any Federal agency, with or without reimbursement, to use the authorities and resources granted to it under Federal law (including personnel, equipment, supplies, and facilities, managerial, technical, and advisory services) in support of State and local assistance efforts." Reimbursement may be provided only for such direction issued for the purpose or in support of carrying out Stafford Act activities.

The Disaster Relief Fund (DRF), appropriated to DHS/FEMA, may be available for assistance provided in response to a Presidentially declared major disaster or emergency as defined by the Stafford Act.

The DRF is not available for activities not authorized by the Stafford Act, for activities undertaken under other authorities or agency missions, or for non-Stafford incidents requiring a coordinated Federal response.

**General – Non-Stafford Act Incidents**

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A Federal entity with primary responsibility and statutory authority for handling an incident (i.e., the requesting agency) that needs support or assistance beyond its normal operations may request DHS coordination and facilitation through the NRF.

Generally, the requesting agency provides funding for the incident consistent with provisions of the Economy Act, unless other statutory authorities exist.

DHS coordinates assistance using the multiagency coordination structures in the NRF and in accordance with the National Incident Management System.

In accordance with HSPD-5, Federal departments and agencies are expected to provide their full and prompt cooperation, available resources, and support, as appropriate and consistent with their own responsibilities for protecting our national security, to the Secretary of Homeland Security in the exercise of responsibilities and missions as the principal Federal official for domestic incident management.

**Field Financial Management**

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**Joint Field Office (JFO):** Upon issuance of a Presidential disaster or emergency declaration, the DHS/FEMA Chief Financial Officer (CFO) deploys a Comptroller to the established JFO to oversee all financial management activities, acquisitions, and management controls, and to report funding activity. During non-Stafford incidents, an agency requesting Federal-to-Federal support may request deployment of a DHS/FEMA Comptroller or may deploy its own. The Comptroller serves as the Finance and Administration Section Chief and is the Senior Financial Advisor to the Federal Coordinating Officer (FCO)/Federal Resource Coordinator (FRC)/Principal Federal Official (PFO) and the primary liaison to the CFO.

**National Response Coordination Center (NRCC):** The Comptroller serves as a liaison between the NRCC and the CFO. The Comptroller oversees all financial management activities of the NRCC and provides the NRCC Director with the necessary authority and expertise for effective fiscal management during initial disaster response activities. During the stand-down phase, the Comptroller works with Federal agencies to ensure that unneeded funds are deobligated as soon as appropriate.

**Regional Response Coordination Center (RRCC):** The Comptroller is the CFO's representative to the RRCCs and serves as the liaison between the RRCC and the CFO. The Comptroller provides the DHS/FEMA Regional Administrator and Disaster Recovery Manager (DRM), if applicable, with the necessary expertise and authority essential for effective financial management during initial response activities. During the stand-down phase, the Comptroller works with Federal agencies to ensure that unneeded funds are deobligated as soon as appropriate.

**Funding and Reimbursement**

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**Stafford Act Declarations:** DHS/FEMA uses the mission assignment (see Attachment 1) as a work order to direct completion by a Federal agency of a specified task pursuant to a Stafford Act declaration. (See 44 CFR 206.5, and "Additional Mission Assignment Guidance for Stafford Act Declarations" below for more information.)

**Non-Stafford Act Incidents:** Federal agencies participating in the NRF may request and provide Federal-to-Federal support by executing inter/intra-agency reimbursable agreements, in accordance with applicable authorities. Federal agencies providing mutual-aid support may request reimbursement from the requesting agency for eligible expenditures. (See Attachment 3, Memorandum of Agreement: Mutual Aid for Incidents Requiring Federal Coordination (Non-Stafford Act) for more information.) The Reimbursement Agreement form used by Federal agencies requesting support is the Request for Federal-to-Federal Support. (See Attachment 3, Tab 1.)

**All Incidents:** In accordance with Office of Management and Budget (OMB) Circular No. A-11, Federal agencies should submit to OMB on the SF-132 an annual estimate of the amount of reimbursable authority required to carry out their responsibilities under the NRF. After approval of the SF-132, and upon approval and/or execution of a mission assignment or reimbursable agreement, agencies have spending authority and can incur and record reimbursable obligations and expenditures against DHS/FEMA's or the requesting agency's obligation. As direct obligations are not incurred, advance funding is not needed.

Agencies will generate receivables and request reimbursement from DHS/FEMA or the requesting agency. Supporting documentation for DHS/FEMA mission assignment reimbursement requests can be found at [www.fema.gov/government/business.shtm](http://www.fema.gov/government/business.shtm).

**RESPONSIBILITIES**

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**DHS/FEMA (Stafford Act) and Requesting Agency (non-Stafford Act) Chief Financial Officer**

The CFO uses Federal financial principles, policies, regulations, and management controls to ensure accountability of funds and provides financial management support to incidents requiring Federal coordination, such as:

- Providing advice on financial policy issues relative to an incident requiring Federal coordination, and use of funds.
- Approving annual overhead rate proposals of Federal agencies, if applicable.
- Expeditious processing of all documented and approved requests for reimbursement and review of bills prior to processing payments to ensure that proper documentation supports the expenditures claimed.
- Performing periodic reviews of open obligations to ensure accuracy and timeliness, and providing financial management reports.

The CFO appoints a Comptroller from a cadre of qualified financial management individuals to oversee financial operations and advise on financial matters at the NRCC, RRCC, and JFO.

**Comptrollers**

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Comptrollers are responsible for acting as the Finance and Administration Section Chief. Financial responsibilities include:

- Supervising the Financial and Administration Section staff at the JFO, NRCC, and RRCC, which includes financial specialists, financial technicians, and contract specialists/contracting officers, including those activated under ESF #7 – Resource Support.
- Overseeing travel management at the JFO, providing advice and assistance on travel policy and serving as the CFO's travel authority at the JFO, and working closely with the CFO on complex travel issues.
- Overseeing contracting and acquisitions operations, including credit card purchases and grants management responsibilities, and coordinating acquisition management performed by the contract specialists/contracting officers, including those activated under ESF #7, with the RRCC.
- Providing policy guidance and necessary expertise and authority essential for effective fiscal management of expenditures to the FCO/FRC/PFO and his or her staff.
- Monitoring expenditures, including tracking of funds at both object and sub-object code levels; tracking and reporting commitments, obligations, and disbursements; reviewing commitments to ensure proper expenditure of funds; and reporting funding activity to the FCO/FRC/PFO and CFO on a regular basis.

Comptrollers work with the JFO program staff to ensure adequate funding is allocated to meet anticipated obligations and expenditures.

**Cooperating Agencies**

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Cooperating agencies are responsible for maintaining documentation to support requests for reimbursement, submitting final reimbursement requests within the terms of the mission assignment or reimbursable agreement, and notifying requesting agencies when a task is completed and/or when additional time is required to complete work in advance of the projected completion date.

Cooperating agencies are expected to apply proper financial principles, policies, regulations, and management controls to ensure full accountability for the expenditure of funds.

**Additional Mission Assignment Guidance for Stafford Act Declarations**

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DHS/FEMA may issue mission assignments to other Federal agencies to: 1) address a State's request for Federal assistance to meet unmet emergency needs; or 2) support overall Federal operations pursuant to, or in anticipation of, a Stafford Act declaration. The mission assignment is issued to an agency by using FEMA Form 90-129, Mission Assignment (see Attachment 1) with, as applicable, funding, funding limitations, the requirements of the task(s) to be performed, completion date, and State cost-share requirements.

1 After consultation with the FEMA Operations Chief, mission-assigned ESF primary agencies may  
2 authorize support agencies as necessary to accomplish the required tasks. FEMA will coordinate  
3 with the primary agency in determining when it would be appropriate to issue a direct mission  
4 assignment to a support agency and in identifying the appropriate scope for the mission  
5 assignment. Subtasking should be considered when the primary Federal agency will be  
6 performing the bulk of the actual mission assignment tasking. If a primary Federal agency  
7 receives an ARF for services that that Federal agency will not be able to perform, the ARF  
8 should be routed to the appropriate Federal agency for task completion. Standard language  
9 should be added if a support Federal agency will receive a direct mission assignment, stating  
10 that "the support Federal agency must coordinate all activities for this mission assignment with  
11 the primary Federal agency responsible for work under the ESF functional area." If a primary  
12 agency determines that the services of a support agency are needed, the primary agency  
13 should provide the support agency with written instructions and funding limitations. Primary  
14 agencies may use any appropriate and workable document, the ESF Mission Assignment  
15 Subtasking Request form (see Attachment 2) should be used. Support agencies must submit  
16 breakdowns to the primary ESF agency, which must review and approve the documentation  
17 before forwarding it to DHS/FEMA for reimbursement.

18  
19 Notwithstanding the documents used, support agencies must seek reimbursement approval  
20 from their primary agency, not DHS/FEMA.

21  
22 The General Services Administration (GSA) may function as a procurement agent to obtain  
23 goods and services for Federal agencies other than DHS/FEMA. In these cases, GSA  
24 arrangements are independent of DHS/FEMA and all obligations incurred for goods and services  
25 for the Federal agencies are billed directly to the ordering agency. Federal agencies may  
26 request reimbursement from DHS/FEMA only after receipt of an invoice.  
27  
28

**Attachment 1**  
**Mission Assignment Form (Stafford Act Declarations)**  
**FEMA Form 90-129**

U.S. DEPARTMENT OF HOMELAND SECURITY EMERGENCY PREPAREDNESS AND RESPONSE DIRECTORATE <b>MISSION ASSIGNMENT (MA)</b>		<i>See reverse side for Paperwork Burden Disclosure Notice</i>		O.M.B. No. 1660-0047 Expires February 29, 2004	
<b>I. TRACKING INFORMATION (FEMA Use Only)</b>					
STATE		ACTION REQUEST NO.		PROGRAM CODE/EVENT NO.	
				DATE/TIME RECEIVED	
<b>II. ASSISTANCE REQUESTED</b> <span style="float: right;"><input type="checkbox"/> See Attached</span>					
ASSISTANCE REQUESTED					
QUANTITY		DATE/TIME REQUIRED		INTERNAL CONTROL NO.	
DELIVERY LOCATION					
INITIATOR/REQUESTOR NAME		24-HOUR PHONE NO.		24-HOUR FAX NO.	
				DATE	
POC NAME		24-HOUR PHONE NO.		24-HOUR FAX NO.	
				DATE	
* State Approving Official (Required for DFA and TA):					
<b>III. INITIAL FEDERAL COORDINATION (Operations Section)</b> <span style="float: right;"><input type="checkbox"/> See Attached</span>					
Action To:		DATE/TIME		PRIORITY	
<input type="checkbox"/> ESF NO.:				<input type="checkbox"/> 1 Lifesaving <input type="checkbox"/> 3 High <input type="checkbox"/> 5 Normal	
<input type="checkbox"/> Other:				<input type="checkbox"/> 2 Life sustaining <input type="checkbox"/> 4 Medium	
<b>IV. DESCRIPTION (Assigned Agency Action Officer)</b> <span style="float: right;"><input type="checkbox"/> See Attached</span>					
MISSION STATEMENT:					
<i>(Your agency is responsible for submitting a Mission Assignment Monthly Progress Report to FEMA to include cost data when Mission Assignments take more than 60 days to complete, including billing.)</i>					
ASSIGNED AGENCY		PROJECTED START DATE		PROJECTED END DATE	
<input type="checkbox"/> NEW or <input type="checkbox"/> AMENDMENT TO MA NO.:		TOTAL COST ESTIMATE: \$			
ASSIGNED AGENCY POC NAME		PHONE NO.		FAX NO.	
<b>V. COORDINATION (FEMA Use Only)</b>					
TYPE OF MA: <input type="checkbox"/> Direct Federal Assistance <input type="checkbox"/> Technical Assistance <input type="checkbox"/> Federal Operations Support					
State Cost Share (0%, 10%, 25%) State Cost Share (0%) State Cost Share (0%)					
STATE COST SHARE PERCENT %			STATE COST SHARE AMOUNT \$		
FUND CITATION 20__-06-_____-250 - D			APPROPRIATION CODE 70X0702		
MISSION ASSIGNMENT COORDINATOR (Preparer)					DATE
**FEMA PROJECT OFFICER/BRANCH CHIEF (Program Approval)					DATE
**COMPTROLLER/FUNDS CONTROL (Funds Review)					DATE
<b>VI. APPROVAL</b>					
*STATE APPROVING OFFICIAL (Required for DFA and TA)					DATE
**FEDERAL APPROVING OFFICIAL (Required for all)					DATE
<b>VII. OBLIGATION (FEMA Use Only)</b>					
MISSION ASSIGNMENT NO.		AMOUNT THIS ACTION \$		DATE OBLIGATED	
AMENDMENT NO.		CUMULATIVE AMOUNT \$		INITIALS	
* Signature required for Direct Federal Assistance and Technical Assistance mission assignments.					
** Signature required for all mission assignments.					

FEMA Form 90-129, MAY 03

REPLACES ALL PREVIOUS EDITIONS.

## Attachment 1 (Continued)

**PAPERWORK BURDEN DISCLOSURE NOTICE**

Public reporting burden for this is estimated to average 20 minutes per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the form. You are not required to respond to this collection of information unless a valid OMB control number is displayed in the upper right corner of this form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Emergency Preparedness and Response Directorate, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472. NOTE: Do not send your completed form to this address.

**INSTRUCTIONS**

Items on the Mission Assignment (MA) form that are not specifically listed are self-explanatory.

**I. TRACKING INFORMATION.** Completed by Action Tracker or other Operations staff. Required for all requests.

State: If multi-State, choose State most likely to receive resources, (i.e., when using 7220-SU Program Code)

Action Request No.: Based on chronological log number. Used for tracking.

Program Code/Event No.: The pre-declaration, emergency, or major disaster number assigned for funding the event. Examples: 7220-SU, 4220-AD, 3130-EM, 1248-DR.

**II. ASSISTANCE REQUESTED.** Completed by requestor.

Assistance Requested: Detail of resource shortfalls, give specific deliverables, or simply state the problem.

Internal Control No.: Internal requestor reference, log, or control number, if applicable.

Initiator/Requestor: The initiator may be an individual filling out the mission assignment and making a request on behalf of the POC.

POC Name: The person coordinating reception and utilization of the requested resources. 24-hour contact information required.

State Approving Official: Signature certifies that State and local government cannot perform, nor contract for the performance, of the requested work and agrees to pay cost share if any.

**III. INITIAL FEDERAL COORDINATION.** Completed by the Operations Section Chief.

Action to: Operations Chief notes assigned organization. May be Emergency Support Function (ESF), internal FEMA organization, or other organization, which assigns the Action Officer.

Rest of MA used only if solution to request requires Federal agency to perform reimbursable work under (MA). Best solution may be internal resources or commercial vendor. Deliberate evaluation must occur before MA is completed and MA is issued.

**IV. DESCRIPTION.** Completed by assigned agency Action Officer.

Mission Statement: Description of steps to complete the request. Include discussion of personnel, equipment, subtasked agencies, contracts and other resources required. This can be provided as an attachment.

Assigned Agency: Agency receiving the MA from FEMA. Activities within the scope of an ESF result in an MA to the primary agency. Cite subordinate organization if applicable. Example: DOT-FAA, COE-SAD.

Project Completion Date/End Date: If end date is not clear, estimate and budget for 30 or 60 days, then re-evaluate. TBD is not acceptable; some date must be entered into this field.

Total Cost Estimate: A budget can be attached outlining personnel, equipment, contract, sub-tasked agency, travel, and other costs.

**V. COORDINATION.** Completed by MAC, except for Project Officer and Comptroller signatures.

Type of MA: Select only one.

Appropriation Code: Static data. Do not change. This is for information only, should not be used to report internal agency finances to Treasury.

**VI. APPROVAL.** Completed by State Approving Official and Federal Approving Official.

**VII. OBLIGATION.** Completed by Financial Specialist.

Mission Assignment No.: Assigned in FEMA financial system chronologically using assigned agency acronym and two-digit number.

Amendment No.: Note supplement number. For example: COE-SAD-01, Supp. 1, or DOT-08, Supp. 3.

Amount this Action: Taken from total cost estimate above.

Cumulative Amount: Cumulative amount for this MA, including amendments.

**Attachment 2**  
**ESF Mission Assignment (Stafford Act Declarations)**  
**Subtasking Request Form**

**ESF MISSION ASSIGNMENT SUBTASKING REQUEST**

FEMA-Assigned MA Number: _____	ESF Primary Agency _____
Subtasked Agency _____	State _____ Disaster No. _____

**Tasking Statement/Statement of Work**

**Project Completion Date:** \_\_\_\_\_ **Authorized Funding:** \_\_\_\_\_

**Reimbursement Procedure:** Upon completion of scope of work, the subtasked Federal agency will submit a SF 1081, or other approved Treasury form to request reimbursement, detailing expenditures and activities to:

\_\_\_\_\_ (ESF Primary Agency)

\_\_\_\_\_ (Address)

The ESF primary agency will:

- (1) Review the reimbursement request and recommend approval or disapproval within 10 workdays of receipt.
- (2) Return approved reimbursement requests to subtasked agencies that use the Intra-governmental Payment and Collection (IPAC) system for transaction processing and simultaneously forwarding supporting documentation to the DFC.
- (3) Forward approved reimbursement requests from non-IPAC agencies to the Disaster Finance Center. The Disaster Finance Center will send payment directly to the subtasked agency for non-IPAC agencies.

**Statutory Authority:** Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, as amended, 42 U.S.C 5121-5201.

**Authorizing Officials:**

*The work described in the above tasking statement will be completed in support of the Federal Response Plan.*

\_\_\_\_\_  
 Authorizing Official, Subtasked Agency      Date

\_\_\_\_\_  
 Authorizing Official, ESF Primary Agency      Date

**Following signatures please provide information copy to FEMA MAC and Project Officer.**



NOTE: The National Response Framework builds on the authorities and responsibilities articulated in the National Response Plan. Those responsibilities and authorities as well as this Memorandum of Agreement are still in effect.

**Attachment 3**  
**Memorandum of Agreement: Mutual Aid for Incidents Requiring Federal Coordination**  
**(Non-Stafford Act)**

**I. Parties**

The parties to this Memorandum of Agreement (Memorandum) are the Federal departments and agencies listed as signatories to the National Response Plan dated December 2004 (*date added for clarification*).

**II. Authorities**

- A. Homeland Security Act of 2002 (6 U.S.C. §101 et seq.).
- B. Economy Act (31 U.S.C. §1535).
- C. Other applicable Federal statutes including, but not limited to:
  - 1. Clean Water Act, as amended (33 U.S.C. § 1321)
  - 2. Oil Pollution Act of 1990 (33 U.S.C. § 2701 et seq.)
  - 3. Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. § 9601 et seq.)
  - 4. Small Business Act (15 U.S.C. § 631 et seq.)
  - 5. Public Health Service Act (42 U.S.C. 201 et seq.)
  - 6. Reciprocal Fire Protection Act (42 U.S.C. § 1856)
  - 7. Department of Veterans Affairs Emergency Preparedness Act (38 U.S.C. § 1785)
- D. Homeland Security Presidential Directive 5 (HSPD-5).

**III. Purpose**

The Federal Government's response to incidents requiring Federal coordination will likely exceed the authority or capabilities of any individual Federal department, agency, or their elements ("Federal agencies"). Coordination and support within and among the Federal agencies is essential to maximize the use of available assets, resources, and expertise under the National Response Plan (NRP) to save lives and to protect property, natural resources, and public health and safety, or to lessen or avert the threat of a catastrophe in any part of the United States.

Recognizing that each Federal agency has different expertise and resources, and plays an important role in responding to incidents requiring Federal coordination, the purpose of this Memorandum is to create a framework for interagency or intra-agency mutual aid for Federal-to-Federal support among participants of the NRP when Federal-to-Federal support is requested and provided for an incident that is not declared a major disaster or emergency under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended, 42 U.S.C. §§5121-5206 ("Stafford Act").

This Memorandum does not preclude participating Federal agencies from entering into supplementary agreements with other Federal agencies for incidents or events within their respective authorities, nor does it affect any other agreement to which a Federal agency may currently be, or decide to be, a party. This Memorandum does not preclude Federal agencies from requesting or providing assistance on a nonreimbursable basis where authorized.

## Attachment 3 (Continued)

**A. Operating Assumptions**

1. Based on the incident's scope and effect, mutual aid requirements may vary depending on the magnitude and type of event; the stage of the prevention, preparedness, response, or recovery efforts; or the availability of resources, including nonmonetary resources.
2. A Federal entity with primary responsibility and statutory authority for handling an incident (i.e., the requesting agency) that needs support or assistance beyond its normal capabilities may request DHS coordination and facilitation through the NRP.
3. Generally, the requesting agency provides funding for the support consistent with provisions of the Economy Act, unless other relevant statutory authorities exist.
4. DHS coordinates assistance using the multiagency coordination structures in the NRP and in accordance with the National Incident Management System.
5. In accordance with HSPD-5, Federal departments and agencies are expected to provide their full and prompt cooperation, available resources, and support, as appropriate and consistent with their own responsibilities for protecting national security, to the Secretary of Homeland Security in the exercise of responsibilities and missions as the principal Federal official for domestic incident management.

**B. Operating Procedures**

1. Federal agencies participating in the NRP may request and provide Federal-to-Federal support by executing interagency or intra-agency reimbursable agreements, in accordance with the Economy Act (31 U.S.C. §1535) or other applicable authorities.
2. The Reimbursable Agreement form to be used by Federal agencies requesting support for a non-Stafford Act event is the Request for Federal-to-Federal Support (see Attachment 3, Tab 1).
3. The period of support for purposes of reimbursement will be as stated in the reimbursable agreements.
4. All Federal entities shall use generally accepted Federal financial principles, policies, regulations, and management controls to ensure proper accountability of their respective funds.

## Attachment 3 (Continued)

## IV. Responsibilities

**A. Federal Agencies Requesting Support:** Federal agencies requesting mutual aid pursuant to this Memorandum shall be responsible for:

1. Requesting Federal-to-Federal support by executing reimbursable agreements under this agreement. The reimbursable agreements describe work to be performed, date of completion, and funding limitations. The requesting agency is responsible for monitoring the work progress of the supporting agency.
2. In conjunction with its supporting agencies, advising the FRC of the type of assistance and support requested, from which agencies support has been requested, when the support is provided, and the amount and distribution of funding required in support of the Incident.
3. Overseeing all financial management activities relating to financial operations, ensuring that sound financial management practices and standards are applied, and ensuring that all funds expended are accounted for in accordance with generally accepted accounting principles of the Federal Government.
4. Coordinating requests with OMB and Congress for adequate funding to meet projected expenditures for specific incidents/events, as required.
5. Ensuring expeditious receipt and review of bills or requests for reimbursement for mutual aid provided prior to processing payments, and ensuring that proper documentation supports the expenditures claimed.
6. Reviewing all requests for reimbursement for goods and services from supporting agencies before payment. The requesting agency certifies that the expenditures claimed have been reviewed, are eligible, and are relevant to the request for mutual aid, and that costs are reasonable and supported by proper documentation.
7. Complying with the requirements of the Economy Act or other applicable statutes.

**B. Federal Agencies Providing Support:** Federal agencies providing reimbursable mutual aid support pursuant to this Memorandum shall be responsible for:

1. Maintaining appropriate documentation that clearly identifies the assistance provided to the requesting agency and supports requests for reimbursement.
2. Notifying the requesting agency when a task is completed or when additional time is required to complete work in advance of the projected completion date.
3. Submitting final reimbursement requests after completing a task. Final bills should be marked "Final."
4. Identifying a staff-level point of contact for financial coordination with other agencies and identifying a Headquarters-level point of contact for billing and reimbursement issues that cannot be resolved at the staff level.

Attachment 3 (Continued)

5. Applying proper financial principles, policies, regulations, and management controls to ensure full accountability for expenditures.
6. Complying with the requirements of the Economy Act or other applicable statutes.

**V. Reimbursement of Federal Agencies Providing Support**

- A. Federal agencies providing mutual aid support under this Memorandum shall request reimbursement from the requesting agency for eligible expenditures. Requests for reimbursement should include a breakdown of charges by budget sub-object class or as otherwise specified by the requesting agency.
- B. Fees for goods or services described in reimbursable agreements are paid from funds cited upon delivery. Payments are made using the Treasury Intra-governmental Payments and Collections (IPAC) system.
- C. All requests for reimbursement must contain adequate documentation to support expenditures claimed as reimbursable. The vehicle used to obligate funds for authorized expenditures of Federal-to-Federal support is the Request for Federal-to-Federal Support.
- D. Federal agencies providing support and receiving reimbursement from the requesting agency for goods or services shall record such funds to the appropriation against which charges were made to fill the order. In accordance with OMB Circular No. A-11, Federal agencies should submit to OMB on the SF-132 an annual estimate of reimbursable budget authority expected to carry out their responsibilities under the NRP.
- E. Intragovernmental transactions, including advances of funds, under Federal-to-Federal support reimbursable agreements shall comply with the business rules set forth in Office of Management and Budget Memorandum #M-03-01, Business Rules for Intragovernmental Transactions, dated October 4, 2002.
- F. Nothing in this agreement is intended to and does not obligate funds, nor is this agreement to be construed as obligating funds of the parties.

**VI. Other Provisions:** Nothing herein is intended to conflict with current law or regulation or agency directives of any of the parties. If any terms of this Memorandum are found to be inconsistent with any such authority, then those terms shall be invalid, but the remaining terms and conditions are not affected by the inconsistency and shall remain in full force and effect.

**VII. Liability:** Each Federal agency shall be liable for the acts and omissions of its own employees to the extent provided by Federal laws or regulations.

**VIII. Effective Date:** This Memorandum is effective upon signature by the respective signatory Federal agencies.

**IX. Modification:** This Memorandum may be amended at any time to further its purposes, extended, or renewed by mutual written agreement of the parties. This Memorandum shall be reviewed on a periodic basis, but not less than once every five (5) years.

Attachment 3 (Continued)

**X. Termination:** The terms of this Memorandum, as modified with the consent of all parties, remain in effect indefinitely unless either terminated by (1) mutual written agreement of the respective parties or (2) the giving of thirty (30) days advance written notice by the respective parties. Notwithstanding any termination or withdrawal, the terms of this Memorandum shall remain applicable to any outstanding Reimbursable Agreement.

**APPROVED BY:**

The parties to this Memorandum are the Federal departments and agencies listed as signatories to the National Response Plan dated December 2004 *(date added for clarification)*.

DRAFT

**Attachment 3, Tab 1**  
**Request for Federal-to-Federal Support – Non-Stafford Act**

## Request for Federal-to-Federal Support

I. Tracking Information (Requesting Agency Only):							
State (if applicable)		Action Request No.		Program Code/Incident No.		Date/Time Received	
II. Parties:							
Requesting Agency				Supporting Agency			
Contact		Phone		Contact		Phone	
Name (specify if billing address is different)				Name			
Address				Address			
City		State	Zip	City		State	Zip
III. Duration:							
Projected Start Date:				Projected End Date:			
IV. Requested Support:							
Brief description of requested support and basis for determining cost.						_____ New Request _____ Amendment to Action Request No. _____	
(Attach additional sheet for continuation of explanation, if necessary.)							
ESF No. (if applicable)		Quantity		Delivery Location		Estimated Amount	
						\$	
V. Authority for Request:							
Cite authority for request if not Economy Act:  FSDP				SEE REVERSE for Determination and Finding (if Economy Act)			
VI. Funding:							
Agency Location Code		Appropriation Code		Funds Citation			
Requesting Agency Program Approval (Signature and Date)				Funds Certification Approval (Signature and Date)			
VII. Approvals:							
<b>Approved for Requesting Agency:</b>				<b>Approved for Supporting Agency:</b>			
Organization				Organization			
Signature				Signature			
Title				Title			

## Conditions of Agreement

1. Financing: The charges for services shall include both direct and indirect costs applicable to the agreement. Advance payments, if authorized, are made on an estimated cost basis. If the estimated advance is different from the actual costs, proper adjustment (refund or additional billing) on the basis of the actual costs incurred shall be made upon completion of the work. (The frequency of billing, such as monthly, quarterly, etc., must be stated in the narrative portion of the form.)

## 2. Other Provisions:

Attachment 3, Tab 1 (Continued)

**DETERMINATION AND FINDINGS: AUTHORITY TO ENTER INTO A PAYABLE  
INTER/INTRA-AGENCY REIMBURSABLE AGREEMENT UNDER THE ECONOMY ACT**

Based on the following determinations and findings, in accordance with the authority of the Economy Act (31 U.S.C. 1535), as implemented in subpart 17.5 of the Federal Acquisition Regulation (FAR), and as described on Page 1, the requesting agency intends to enter into an inter/intra-agency agreement with the supplying agency.

**FINDINGS**

- A. The requesting agency has a need for the supplying agency to provide the supplies and/or services as described on Page 1, Block IV. The total cost of the agreement is estimated to be \$\_\_\_\_\_.  
(If this is a multi-year agreement, the estimated dollar amount should be shown for each fiscal year, along with the aggregate/total.)
- B. The supplies and/or services as described on Page 1, Block IV cannot be obtained as conveniently or economically by contracting directly with a private source.
- C. Nothing in this requirement conflicts with the authority of the supplying agency.
- D. NOTE: If the agreement requires contracting action by the supplying agency, indicate which of the following applies:
- \_\_\_\_ 1. The acquisition will appropriately be made under an existing contract of the supplying agency, entered into before placement of the order, to meet the requirements of the supplying agency for the same or similar supplies or services.
- \_\_\_\_ 2. The supplying agency has capabilities or expertise to enter into a contract for such supplies or services which is not available within the requesting agency.
- \_\_\_\_ 3. The supplying agency is specifically authorized by law or regulation to purchase such supplies or services on behalf of other agencies.
- E. Because of the emergency nature of the need, it is in the best interest of the Government to issue an agreement.

**DETERMINATION**

Based on the above findings, I hereby determine that it is in the best interest of the Government to enter into an Interagency Agreement with the supplying agency.

Name of Contracting Officer or Other Official Designated by Requesting Agency Head:

Signature of Contracting Officer or Other Official Designated by Requesting Agency Head:

Date: \_\_\_\_\_

**Attachment 3, Tab 1 (Continued)**

Approval of the Chief Procurement Officer if the supplying agency is not subject to the Federal Acquisition Regulation:

Name:

Signature:

Date:

DRAFT